August 12, 2022

Calvin Short  
Board Chairman  
County of Halifax

Dear Mr. Short:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2022. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

Sincerely,

Staci Henshaw  
Auditor of Public Accounts

LJH:rh

cc: Scott R. Simpson, County Administrator  
Ruth Ann S. Oakes, Treasurer  
Brenda Powell, Commissioner of the Revenue  
Fred S. Clark, Sheriff